I. Catalog Description:

In-depth analysis of and research on current topics in accounting: theoretical analysis of recent accounting pronouncements and the study of current literature in accounting. Ethical issues in financial reporting are emphasized.

II. Required Background or Experience:

A. Prerequisites: ACCT 3214 – Financial Reporting III

B. Prerequisite Justification: An in-depth knowledge of financial accounting and report concepts is required for this course.

III. AACSB International Learning Objectives Measured:

http://www.westga.edu/assets/accfin/MPAccLearningGoals.pdf

LG1 (LO1.3) Students will be able to prepare and deliver effective oral accounting presentations.

LG2 (LO2.1) Students will be able to identify the impact of international accounting standards on the accounting profession.

LG4 (LO4.6) Students will be able to identify standard setting policies and procedures and develop implications for the accounting profession.

IV. Text and References:

A list of journal articles is included with this syllabus. All of the articles can be obtained from the UWG Library System. If you are having trouble finding an article, please consult one of the librarians. You should begin collecting articles immediately.

V. Special or Unique Student Materials/University Facilities:

None
VI. Instructional Methods:

This course is taught in a seminar format. You are expected to have read and be ready to discuss the articles assigned for each class. In most cases, you can use the following guidelines as you read to develop the discussion/questions:

1. What is the issue?
2. What alternatives and/or problems are discussed?
3. Has the issue(s) been resolved? If so, how? If not, what are some possible solutions?
4. How has the profession/governmental agencies reacted to the issue(s)?
   - Has the reactions been appropriate?
     - If so, what factors were considered to come to an appropriate decision?
     - If not, has the profession and/or government:
       - over-reacted?
       - under-reacted?
       - placed focus on the wrong issue?
       - Ignored critical information or consequences in arriving at a solution?
     - How might any of the above reactions create problems for:
       - Accountants?
       - Auditors?
       - Companies?
       - The accounting profession?
5. What are your own personal thoughts regarding the issue?

Reading Assignments

Articles are to be read before the day they are assigned. Make sure you understand the main issues of the articles (some articles may require two or more readings). Each individual student (including the weekly presenter) is required to submit a 1 – 2 page typed summary of the readings per class. Summaries should use the following format:

<table>
<thead>
<tr>
<th>YOUR NAME</th>
<th>THIS WEEK'S TOPIC</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Overall purpose of the articles</td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td>Main issues or points</td>
<td></td>
</tr>
<tr>
<td>(3)</td>
<td>Results or conclusions</td>
<td></td>
</tr>
<tr>
<td>(4)</td>
<td>Discussion points or questions</td>
<td></td>
</tr>
</tbody>
</table>
Note: Each week, you will turn in one summary for all of the articles combined. Remember to bring two copies of your summary to class – one to hand in to me and one for you to use during class.

Presenter

Depending on the number of students in the class, one or two students will present each week’s topic. As a presenter, you are the “expert” on the issue. If you are not familiar with the issue you may have to do some additional reading. You are required to present a summary of each article assigned, no more than 10 minutes for each article. You may use Power Point, handouts and/or any other means to present the information (have fun with it, play a game if you think it will engage the class). After the presentation, you will lead the class in a discussion of the topic. (The discussion topics listed on the prior page should give you a good starting point, but don’t limit yourself – use a different approach if appropriate). At times I may interject some points of fact or historical reference. Please do not assume this is an indication of poor preparation on your part. Each topic has an overwhelming amount of information available and only years of study and experience would make anyone a true expert on the issue. The grading rubric is included at the end of syllabus.

Participation

Individual student contributions are critical to the overall learning experience of the class because much of the class involves discussion rather than lecture. In fact, sometimes I will purposely take a particular position on a topic (whether I believe it or not) simply to facilitate discussion. You need to consider the issues and comment accordingly. Grading class participation is certainly a subjective process, although I will try to make it as objective as I can. Here is a guide that may help you understand how I will grade class participation. Please note that class attendance by itself is not a grading criterion for class participation, although you must be in class to obtain a class participation grade based on the following.
<table>
<thead>
<tr>
<th>Excellent</th>
<th>Average</th>
<th>Poor</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Well prepared; able to make <strong>frequent, substantive</strong> contributions to class discussion</td>
<td>- Average preparation; makes some comments</td>
<td>- ABSENT or Unprepared; rarely talks</td>
</tr>
<tr>
<td>- Pushes discussion to a higher, more sophisticated level</td>
<td>- Contributes occasional insights beyond those presented in the paper</td>
<td>- When does speak, makes shallow, piecemeal, or irrelevant comments</td>
</tr>
<tr>
<td>- Adds comments that build on insights of others or can clarify incomplete or vague comments made by others</td>
<td>- Occasionally clarifies incomplete or vague comments made by others</td>
<td>- Is unprepared when called on to speak or cannot articulate ideas.</td>
</tr>
</tbody>
</table>

**Research Paper and Presentation**

Students will be required to complete a research paper on an individual basis. The paper should focus on an accounting topic of a financial nature **NOT** discussed in class. Topics must be approved by me no later than Tuesday, September 13. Papers should be no more than 15 typed pages (before references and tables). Each presenter will be graded individually. More information about the research paper and presentation will be given later in the semester.

**Attendance**

A large part of learning in this class comes from classroom discussion; accordingly attendance is **MANDATORY**. I expect you to attend class. **For each class you miss in excess of three, your final grade will be reduced by 5%**. If you believe you will miss more than three, you should drop and take it when you have more time to commit to the class. If you are not in class you cannot receive participation points.
VII. Methods of Evaluating Outcomes:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly presentation</td>
<td>10%</td>
</tr>
<tr>
<td>Weekly summaries (9@ 2% each)</td>
<td>18%</td>
</tr>
<tr>
<td>Participation</td>
<td>25%</td>
</tr>
<tr>
<td>Research Paper</td>
<td>30%</td>
</tr>
<tr>
<td>Research Presentation</td>
<td>17%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

VIII. Other Important Class Information

Changes to Syllabus

The schedule provided should be considered a general guideline. At times, we may deviate by deleting, adding, or modifying articles. If you are absent, you are responsible for knowing the current schedule.

Time Commitment

This is a course that requires study time outside of class. Expect to spend at least three hours outside class for every hour of class time. You should arrange your schedule to allow for the required time commitment.

Additional Help

You are urged to make use of my office hours. These hours are set aside for your benefit and you are welcome to come in at any time during these posted hours. If you are unable to come to my office during the posted hours, see me for an appointment.

Class Behavior

You are expected to be in class, on time.

All cell phones must be turned off during class (do not leave your phone on vibrate). The world has survived for over 2000 years without cell phones, you can live with yours for 2 ½ hours each week.

Work from other Courses

Work submitted for credit in other courses will not be accepted for credit in this course.
IX. **Miscellaneous, but Important Information**

**American Disabilities Act**
It is the policy of UWG to accommodate students with disabilities, pursuant to federal, state law and UWG’s commitment to equal educational opportunities. Please contact Disability Services for more information (272 Parker Hall; (678)839-6428).

**Academic Integrity**
The following is an excerpt from the UWG Student Handbook:

**Honor Code**
At the University of West Georgia we believe that academic and personal integrity are based upon honesty, trust, fairness, respect and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism, cheating, fabrication, aid of academic dishonesty, lying, bribery or threats, and stealing.

I take the Honor Code *very seriously*. Anyone caught violating the Honor Code will be subjected to the harshest punishment allowed by University guidelines.

X. **Final Comment**

*I do not give grades, you earn them*. Paying tuition entitles you to a seat in this class and the opportunity to *learn*, including whatever help I can provide to help you learn. It does not entitle you to “special treatment” or a passing grade! Your final grade is YOUR responsibility!
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Readings</th>
</tr>
</thead>
</table>
### THE CONCEPTUAL FRAMEWORK PROJECT

**Readings:**


### ACCOUNTING RULES VS. ACCOUNTING PRINCIPLES

**Readings:**


*Optional Reading as needed:*
The complete SEC study can be found at: [http://www.sec.gov/news/studies/principlesbasedstand.htm](http://www.sec.gov/news/studies/principlesbasedstand.htm)
ACCOUNTING THEORY

Readings:
Normative Theory:


Positive Theory:


ACCOUNTING RESEARCH

Readings:
Normative:

Positive:


GROUP PROJECT WORK DAY
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/08/11</td>
<td>PRESENTATIONS</td>
<td></td>
</tr>
<tr>
<td>11/15/11</td>
<td>PRESENTATIONS</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Event</td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>--------------------------------</td>
<td></td>
</tr>
<tr>
<td>11/22/11</td>
<td>THANKSGIVING BREAK 😊</td>
<td></td>
</tr>
<tr>
<td>11/29/11</td>
<td>FINAL PAPERS DUE</td>
<td></td>
</tr>
</tbody>
</table>

*Last day to withdraw with a grade of W is Friday, Oct. 14, 2011.*
PRESENTER ____________________________________________________

DATE ______________________________________________________

TOPIC ______________________________________________________

Preparation (4%) _________

Comments:

________________________________________________________________
________________________________________________________________
________________________________________________________________

Presentation (4%) _________

Comments:

________________________________________________________________
________________________________________________________________
________________________________________________________________

Engaging Class (2%) _________

Comments:

________________________________________________________________
________________________________________________________________
________________________________________________________________